



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment for Electronic Filing of Employment Tax Family (94x) Returns

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of Inquiry, Request for Comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Pub. L. 104–13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning a free option for 94x filers.

DATES: Written comments should be received on or before **INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER** to be assured of consideration.

ADDRESSES: Direct all electronic comments to [wi.94x.efile@irs.gov](mailto:wi.94x.efile@irs.gov) or written comments to Internal Revenue Service, SE:W:CAS:SP:IS, 5000 Ellin Road, C4-223, Lanham, MD 20706. Please include the Federal Register Document number (FR Doc. 2015-xxxxx) in the subject line of your email or correspondence.

SUPPLEMENTARY INFORMATION:

*Title:* Ways to increase the electronic filing of employment tax returns, specifically as it relates to a free option for filers.

*Abstract:* IRS Strategic Plan FY2014-2017 is to “Expand the availability of electronic filing and provide easily accessible payment tools for all taxpayers.” The IRS performance goal is to increase the e-file rate for business returns from 40 percent to 50 percent by 2017. However the percentage of employment tax returns filed electronically remains below the overall business and tax-exempt organization average, with an e-file rate of approximately 31 percent.

The gap between the e-file rates for employment tax returns and all other returns allows a focus on employment tax returns to provide measurable growth in the overall rate for electronic filing. Potential approaches to increase electronic filing of employment tax returns are found in existing rules governing individual and business returns, and in recent successes for individual e-filing mandates.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

*Request for Comments:* Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on:

- (a) What do you, your business, or agency see as the main advantages and disadvantages to employers to e-file employment tax returns through a free online filing option offered through a public-private partnership; of the free online filing capability?
- (b) The circumstances under which employers currently mailing in employment tax returns might utilize a free online filing option offered through a public-private partnership;
- (c) The circumstances under which employers currently e-filing employment tax returns or their tax professionals might utilize a free online filing option offered through a public-private partnership;
- (d) The best way to market a free online filing option to employers and their tax professionals to increase the electronic filing of employment tax returns;
- (e) The circumstances under which companies that currently offer electronic filing of employment tax returns or those capable of developing a free online filing option for employment tax returns might participate in a public-private partnership to offer free online filing;

- (f) The support needed from IRS by companies participating in a public-private partnership to offer free online filing of employment tax returns;
- (g) The need to exclude certain employers from participation in a free online filing option for employment tax returns, such as based on an employer's total payroll, total number of employees, total assets, or types of business;
- (h) Any and all products and services other than free online filing of employment tax returns that companies participating in a public-private partnership would want to offer (for profit or not for profit) to employers using the free online filing option;
- (i) Any uses of information that companies participating in a public-private partnership to offer free online filing of employment tax returns would need to require from employers in order to participate in a public-private partnership;
- (j) Any advantages from being identified as an IRS *e-file* Partner on the IRS website and any impact on these advantages from a public-private partnership to offer free online filing of employment tax returns;
- (k) Any advantages, disadvantages, or preferences for IRS creating its own free online filing portal for employment tax returns on IRS.gov without a public-private partnership;
- (l) The importance of implementing any of these proposals for employment tax reporting by 2016, 2017, or another date;
- (m) The burdens of requiring employers to file all employment tax returns electronically;
- (n) The burdens of requiring only paid preparers of employment tax returns to file the returns electronically; and
- (o) The need to except certain taxpayers or tax professionals from any e-file mandate for employment tax returns.

Dated: February 27, 2015.

Robert J. Bedoya,  
Director,

e-File Services.

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